## IN THE CLAIMS:

Please amend Claims 1-4, as indicated below. The following is a complete listing of claims and replaces all prior versions and listings of claims in the present application:

 (Currently Amended) A method for tracking costs incurred by an entity comprising a plurality of groups, said method comprising:

receiving billing information from a provider;

reading a business model file comprising various at least one business dimension[[s]] within said entity; and

allocating [[the]] said billing information by [[the]] said at least one various business dimension[[s]].

- (Currently Amended) The method of claim 1 wherein said <u>at least one</u> business dimension[[s]] comprises <u>at least one of a</u> business process[[es]], organizational information, and <u>an</u> associated business performance metric[[s]].
- (Currently Amended) The method of claim 2 wherein said organizational information includes [[a]] said plurality of groups, wherein

one of said plurality of groups comprises a plurality of sub-groups; and

said separating allocating step further comprises determining costs incurred by each of said sub-groups and determining costs incurred by each of said plurality of groups.

4. (Currently Amended) The method of claim 1 wherein said reading step <u>further</u> comprises:

determining [[the]] <u>an</u> internal structure of [[the]] <u>said</u> entity, including <u>various said plurality of groups and subgroups</u> within [[the]] <u>said</u> entity;

 $\label{eq:continuity} \mbox{ determining [[the]] $\underline{a}$ billing detail[[s]] of $\frac{aach}{a}$ $\frac{aid\ plurality\ of\ groups}$ $ \mbox{ within [[the]] $\underline{aid}$ entity;}$ 

determining [[the]] a value driver[[s]] of [[the]] said entity; and determining an application profile[[s]] of [[the]] said entity.